

June 24, 2026

Attn: AICPA Auditing Standards Board
CommentLetters@aicpa-cima.com.

Re: Exposure Draft – Proposed Statement on Standards for Attestation Engagements

Dear AICPA ASB:

We appreciate the opportunity to provide feedback to the proposed Statement on Standards for Attestation Engagements (SSAE) *Common Concepts, Examination Engagements, Review Engagements, and Engagements to Report on Sustainability Information*.

The views expressed herein are written on behalf of the Professional Standards Committee (PSC) of the Texas Society of CPAs. The committee has been authorized by the Texas Society of CPAs' Leadership Council to submit comments on matters of interest to the membership. The views expressed in this document have not been approved by the Texas Society of CPAs' Leadership Council or Board of Directors and, therefore, should not be construed as representing the views or policy of the Texas Society of CPAs.

The PSC supports issuance of the Proposed Statement on Standards for Attestation Engagements. The PSC agrees with the ASB's efforts to update its attestation standards to meet the challenges of the evolving external reporting landscape relating to information outside of traditional financial statements and to remain a leader in setting attestation standards. Our responses to specific questions included in the Proposal are included below.

Question 1:

Do respondents agree, given the diverse subject matters, that the use of the "engagements beginning on or after" approach to trigger the adoption of the proposed SSAE is appropriate? If not, respondents are requested to explain why.

Response:

The PSC agrees, given the diverse subject matters, that the use of the "engagements beginning on or after" approach is appropriate as engagement work may begin before or after an engagement letter is completed.

Question 2:

Do respondents agree that if the final standard is issued no later than June 30, 2027, the proposed effective date for engagements beginning on or after June 15, 2029, is appropriate and provides adequate time for implementation, including updating methodologies and training staff? If not, respondents are requested to explain why and suggest a reasonable alternate effective date.



Response:

The PSC agrees that if the final standard is issued no later than June 30, 2027, the proposed effective date for engagements beginning on or after June 15, 2029, is appropriate and provides adequate time for implementation.

Question 3:

Do respondents agree with the approach taken with respect to the linkages between the proposed sustainability information AT-C sections and the other AT-C sections, including whether the approach is understandable and easy to follow? If not, respondents are requested to explain why.

Response:

The PSC agrees with the approach taken with respect to the linkages between the proposed sustainability information AT-C sections and the other AT-C sections as it enhances the ability of practitioners to refer back to related requirements when reviewing a particular matter.

Question 4:

Do respondents agree with the approach taken in structuring the attestation standards with respect to engagement resources and sources of information to be used as evidence? If not, respondents are requested to suggest an alternative such that the integrity of the building blocks approach is retained.

Response:

The PSC agrees with the approach taken in structuring the attestation standards with respect to engagement resources and sources of information to be used as evidence.

Question 5:

Do respondents agree with moving requirements (and related application material) addressing "Documentation" from extant AT-C sections 205 and 210 to proposed AT-C section 105 given that this topic is typically common to all levels of service? If not, respondents are requested to explain why.

Response:

The PSC agrees with moving requirements (and related application material) addressing "Documentation" from extant AT-C sections 205 and 210 to proposed AT-C section 105.

Question 6:

Are there any other observations that respondents would like to provide with respect to significant matters that affect proposed AT-C section 105?

Response:

The PSC has no other observations to provide with respect to significant matters that affect proposed AT-C section 105.

Question 7:

Do respondents agree with the definition of management’s specialist and whether, as drafted, it is fit for purpose? If not, respondents are requested to provide alternative wording for the term.

Response:

The PSC agrees with the definition of management’s specialist as it is consistent with existing auditing terminology and international standards.

Question 8:

Do respondents agree with the ASB’s approach in proposed AT-C sections 205 and 210 with respect to evidence? If not, respondents are requested to explain why. Feedback is requested specifically as it relates to the following:

- **Use of the term “evidence” in proposed AT-C section 210, as opposed to the extant term “review evidence”**
- **Inclusion of a requirement (see paragraph .17 of proposed AT-C section 210) for the practitioner to “evaluate information to be used as evidence” and whether the requirement is appropriately scalable for a review engagement**

Response:

The PSC agrees with the use of the term “evidence” in proposed AT-C section 210, as opposed to the extant term “review evidence”. However, the PSC observes scalability is a theoretical and abstract term, which is based on professional judgement. As a result, the PSC recommends further examples to be provided to illustrate how evidence is adjusted based on the size of the engagement.

Question 9:

Do respondents agree that the date of the practitioner’s report and the report release date are typically so closely aligned that it is not necessary to draw a distinction between the two dates? If not, respondents are requested to describe how prevalent this circumstance may be in practice and provide examples.

Response:

The PSC agrees there is no need to maintain the distinction between the date of the practitioner’s report and the report release date as the gap between completion of audit work and issuance of the final filing is very narrow.

Question 10:

- a. **Respondents are requested to describe any practice issues or unintended consequences of which respondents are aware that may arise as a result of wording revisions to the proposed baseline attestation standards. These revisions include the following:**
 - **The use of “in accordance with” in the practitioner’s reporting requirements, with the concept of “based on” being addressed in the application material.**

- **The revision of the phrase, when appropriate in the circumstances, from “when possible under applicable law or regulation” to “when practicable.”**
 - **The change in the use of the phrase from “statement that” or “state that” to “indicate that.” Should this revision be applied elsewhere in the required reporting elements?**
- b. Do respondents agree with layout, including the headings and sequencing of requirements and related application material, in the section under the heading “Modifications to the Practitioner’s Report” in proposed AT-C sections 205 and 210? If not, respondents are requested to explain why.**

Response:

The PSC is not aware of any practice issues or unintended consequences that may arise as a result of the wording revisions to the proposed baseline attestation standards. In addition, the PSC agrees with layout, including the headings and sequencing of requirements and related application material, in the section under the heading “Modifications to the Practitioner’s Report” in proposed AT-C sections 205 and 210.

Question 11:

- a. Are the revisions to proposed AT-C sections 205 and 210 to address other information appropriate and actionable in the context of attestation engagements? If not, respondents are requested to explain why.**

Response:

The PSC generally agrees the revisions to proposed AT-C sections 205 and 210 to address other information are appropriate and actionable in the context of attestation engagements. However, the PSC observes sustainability reporting often includes extensive qualitative disclosures, such as operational descriptions, forward-looking statements, and management commentary, that fall outside the subject matter. In practice, this creates variability in what constitutes “other information.” While the proposed revisions are operable, the PSC would like to make the following recommendations to enhance consistency:

- Providing clearer examples of what is and is not considered other information in sustainability contexts,
- Sharing guidance on handling large volumes of narrative content, and
- Adding clarification for engagements where the subject matter is embedded within a broader ESG or corporate responsibility report.

The PSC believes these additions would improve scalability and reduce interpretive differences across firms and engagement types.

- b. Do respondents agree with the ASB’s decision to exclude a definition of comparative information from proposed AT-C sections 205 and 210 and related performance and reporting requirements? If not, respondents are requested to explain why and to provide examples of non-sustainability attestation engagements where comparative information is presented and is important to an understanding of the subject matter.**

Response:

The PSC supports the ASB's decision to exclude a definition of comparative information from proposed AT-C sections 205 and 210 and related performance and reporting requirements. The PSC observes comparative information is not a pervasive feature of most non-sustainability attestation engagements performed under AT-C 205 or 210, and if provided, it is typically supplemental and not part of the subject matter being examined or reviewed.

The PSC believes existing requirements related to consistency, material misstatements in other information, and scope limitations already provide sufficient structure for practitioners. Introducing a formal definition could unintentionally broaden responsibilities or create confusion about whether comparative information must be assured. The ASB's decision maintains appropriate flexibility and avoids unintended expansion of scope.

Question 12:

Given the variety of engagements that may be performed in accordance with proposed AT-C sections 205 and 210, respondents are requested to identify specific types of subject matter or attestation engagements, if any, that may be affected differently or disproportionately by revisions to the proposed AT-C sections. Respondents are requested to also specify how revisions to proposed AT-C sections 205 and 210 would be modified to avoid unintended different or disproportionate effects on certain subject matters or attestation engagements.

Response:

The PSC is not aware of any specific types of subject matter or attestation engagements that may be affected differently or disproportionately by revisions to the proposed AT-C sections.

Question 13:

Are there any other observations that respondents would like to provide with respect to the significant matters that affect both proposed AT-C sections 205 and 210?

Response:

The PSC has no further observations with respect to the significant matters that affect both proposed AT-C sections 205 and 210

Question 14:

Do respondents agree that the revisions to proposed AT-C section 205 appropriately align the requirements related to obtaining reasonable assurance in an examination engagement with the requirements in generally accepted auditing standards (GAAS) related to obtaining reasonable assurance in an audit of financial statements? If not, respondents are requested to explain why.

Response:

The PSC agrees that the revisions to proposed AT-C section 205 appropriately align the requirements related to obtaining reasonable assurance in an examination engagement with the requirements in generally accepted auditing standards (GAAS) related to obtaining reasonable assurance in an audit of financial statements.

Question 15:

Do respondents agree with the approach taken by the ASB with respect to controls for purposes of proposed AT-C section 205 by limiting the applicability of certain requirements when the subject of the engagement is not internal control? If not, respondents are requested to explain why. Respondents are requested to also provide perspectives about whether the use of headings and application material is sufficient to enable the practitioner, when performing an examination engagement, to differentiate between requirements that are applicable to all subject matters and requirements that are relevant only when the subject matter of the engagement is not internal control.

Response:

The PSC agrees with the approach taken by the ASB with respect to controls for purposes of proposed AT-C section 205 by limiting the applicability of certain requirements when the subject of the engagement is not internal control. The proposed approach distinguishes between engagements in which internal control is used as part of the process to prepare, measure, or evaluate the subject matter and engagements in which internal control itself is the subject matter. The PSC believes the headings and application material provide guidance to differentiate between requirements that are applicable to all subject matters and requirements that are relevant only when the subject matter of the engagement is not internal control. In addition, the distinction is consistent with the "risk-based approach" objective.

The PSC recommends expanding the application material with practical examples illustrating the distinction between engagements in which controls are used to support risk assessment and substantive procedures and engagements in which internal control itself is the subject matter.

Question 16:

Are there any other observations that respondents would like to provide with respect to significant matters that affect proposed AT-C section 205?

Response:

The PSC has no further observations with respect to significant matters that affect proposed AT-C sections 205.

Question 17:

Do respondents agree that the revisions to proposed AT-C section 210 are appropriate and that the proposed requirements maintain the integrity of an engagement to provide limited assurance? If not, respondents are requested to explain why.

Response:

The PSC agrees that the revisions to proposed AT-C section 210 are appropriate and that the proposed requirements maintain the integrity of an engagement to provide limited assurance.

Question 18:

Are there any other observations that respondents would like to provide with respect to significant matters that affect proposed AT-C section 210?

Response:

The PSC has no further observations with respect to significant matters that affect proposed AT-C section 210.

Question 19:

Do respondents agree with defining terms in proposed AT-C section 330, such as the risk of material misstatement, substantive procedures, and test of controls, with definitions that are similar, but not identical, to the definitions of the same terms in proposed AT-C section 205? If not, respondents are requested to explain why.

Response:

The PSC agrees with defining terms in proposed AT-C section 330, such as the risk of material misstatement, substantive procedures, and test of controls, with definitions that are similar, but not identical, to the definitions of the same terms in proposed AT-C section 205.

Question 20:

Do respondents agree that proposed AT-C sections 325 and 330 should not require communication with a predecessor practitioner prior to accepting an engagement to report on sustainability information? If not, respondents are requested to explain why. In responding to this question, respondents are requested to also provide perspectives on what practical challenges there may be when communicating with a predecessor practitioner notwithstanding the relevant ethical responsibilities outlined in the AICPA Code of Professional Conduct) and, if possible, how these challenges may be overcome?

Response:

The PSC does not agree that proposed AT-C sections 325 and 330 should not require communication with a predecessor practitioner prior to accepting an engagement to report on sustainability information. The PSC strongly believes communication with the predecessor practitioner should be a fundamental preliminary procedure in a review or examination of sustainability information. The PSC believes there is valuable information to be obtained, such as:

- Assumptions and estimates made
- Difficulties dealing with management
- Outstanding payments
- Integrity of management
- Reasons for changing practitioners
- Copies of working papers

Question 21:

- a. **Do respondents agree that the practitioner's reports on sustainability information should include management's responsibility for the design, implementation, and maintenance of internal control relevant to the preparation of sustainability**

information? If not, respondents are requested to explain why. Respondents are requested to also inform the ASB whether such language is currently included in the practitioner's examination or review reports issued in accordance with the attestation standards.

Response:

The PSC agrees that the practitioner's report on sustainability information should include management's responsibility for the design, implementation, and maintenance of internal control relevant to the preparation of sustainability information.

- b. Do respondents agree that the phrases "at the underlying assertion level for the disclosures" and "at the disclosure level" will be understandable and meaningful to users? If not, what revisions should be made to the practitioner's report to distinguish examination and review reports in an engagement to report on sustainability information?**

Response:

The PSC agrees that the phrases "at the underlying assertion level for the disclosure level" and "at the disclosure level" will be understandable and meaningful to practitioners. As a result, the PSC does not believe there is a need to distinguish examination and review reports in an engagement to report on sustainability information.

Question 22:

- a. Do respondents agree with the definition of comparative information in proposed AT-C sections 325 and 330? If not, respondents are requested to explain why and provide an alternative definition.**
- b. Do respondents agree that the proposed requirements and related application material are clear and sufficiently principles-based to allow for practice to develop in this area, especially given the evolving jurisdictional landscape as it relates to sustainability information? If not, respondents are requested to explain why.**
- c. Do respondents agree that the requirements (and related application material) addressing comparative information in proposed AT-C sections 325 and 330 are drafted such that there are no unintended convergence issues with the related performance and reporting requirements in ISSA 5000? If not, respondents are requested to explain why. In responding to this question, respondents are requested to provide perspectives on what practical challenges there may be when performing an engagement to report on sustainability information (that includes comparative information) in accordance with both the attestation standards and ISSA 5000.**

Response:

The PSC agrees with the definition of comparative information in proposed AT-C sections 325 and 330. The PSC believes the proposed requirements and related application material are clear and sufficiently principles-based to allow for practice to develop in this area. In addition, the PSC is not aware of any unintended convergence issues with the related performance and reporting requirements in ISSA 5000

Question 23:

Are there any other observations that respondents would like to provide with respect to significant matters that affect both proposed AT-C sections 325 and 330? These matters may include convergence matters related to differences between the proposed SSAE and ISSA 5000.

Response:

The PSC has no further observations with respect to significant matters that affect both proposed AT-C section 325 and 330.

Question 24:

Do respondents agree that risk assessment procedures and further procedures are necessary in a review of sustainability information for the practitioner to obtain limited assurance to support the practitioner's conclusion? If not, respondents are requested to provide perspectives about what requirements are necessary for the practitioner to obtain limited assurance to support the practitioner's conclusion.

Response:

The PSC agrees that risk assessment procedures and further procedures are necessary in a review of sustainability information for the practitioner to obtain limited assurance to support the practitioner's conclusion.

Question 25:

Are there any other matters that respondents would like to raise in relation to the proposed SSAE?

Response:

The PSC is not aware of any other matters related to the proposed SSAE that require the Board's attention.

We appreciate the opportunity to submit comments on the proposed SSAE Common Concepts, Examination Engagements, Review Engagements, and Engagements to Report on Sustainability Information standard dated February 26, 2026.

Sincerely,



Jeffrey Johanns, CPA

Chair, Professional Standards Committee

Texas Society of Certified Public Accountants